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VIA FEDERAL EXPRESS
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Mr. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street, N.W., Room 700
Washington, DC 20006



Re: **Docket No. AB-303 (Sub-No. 27)**
Wisconsin Central Ltd. - Abandonment -
In Ozaukee, Sheboygan and Manitowoc Counties, WI

Dear Secretary Williams:

As counsel for Wisconsin Central Ltd. ("WCL"), we are in receipt, via first class mail, of the "Motion to Extend Time for Making Offer of Financial Assistance" of Decatur Junction Railway Company ("DJR"), dated October 28, 2004 and apparently e-filed with the Board late that evening.

The motion must be denied. 49 U.S.C. § 10904(c) and 49 C.F.R. § 1152.27(c)(1)(i)(B) required that offers of financial assistance in this proceeding be filed at the Board and served on WCL no later than October 28, 2004. DJR has not done so, and it has presented no statutory, regulatory or other probative basis that would justify any departure from those strict requirements -- let alone one that would impose a 30-day delay in the OFA process without any certainty that DJR would actually submit an OFA. Cf. Union Pacific Railroad Company -- Abandonment Exemption -- In Rio Grande and Mineral Counties, CO, Docket No. AB-33 (Sub-No. 132X) (STB served April 6, 1999) ("UP/Creede") at 2, 3 n.2 (accepting competing OFA filed "only" two days late where abandoning carrier did not object and no delay in OFA timeline would result). Contrary to any implication in the DJR motion, there were no outstanding DJR requests to WCL for information or access regarding the Plymouth Line at the time DJR filed its motion. Even if there had been, a DJR request to toll the OFA filing period would have been due by October 22, 2004. 49 C.F.R. § 1152.27(c)(1)(i)(C).

More fundamentally, DJR's requested relief would prejudice WCL and the legitimate offerors that have complied with the Board's regulations by effectively delaying their negotiations for a potential sale of the line until DJR's offer (if any) was received and WCL selected the entity it wished to engage. 49 C.F.R. § 1152.27(l)(1). Such a result undermines the principles underlying Section 10904. The Wisconsin Department of Transportation and

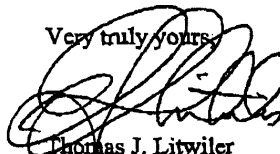
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Wisconsin & Southern Railroad Co. jointly filed an OFA on October 27, 2004. In a decision served November 1, 2004, the Board found those offerors to be financially responsible and postponed the effectiveness of abandonment authority in this case to allow the OFA process to proceed according to the governing strict timeframes. Granting DJR's request would unfairly and unjustifiably postpone those timeframes and could force WCL to incur further obligation and expense in operating an unprofitable line already approved for abandonment. The OFA rules are well-established. DJR had access to all necessary information upon which to base an OFA, and previously filed a notice of intent to submit an offer. It simply elected not to do so. WCL should not bear the prejudice of that decision.

Ten copies of this letter are enclosed for filing at the Board. One extra copy also is enclosed, and I would request that you date-stamp that copy to show receipt of this filing and return it to me in the provided envelope. Thank you for your assistance on this matter.

Very truly yours,



Thomas J. Litwiler
Attorney for Wisconsin Central Ltd.

TJL:tl

Enclosures

cc: Mr. David M. Konschnik, STB
Daniel A. LaKemper, Esq., DJR
Allyn J. Lepeska, Esq., WisDOT
John D. Heffner, Esq., WSOR